

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF VIRGINIA  
ABINGDON DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 1:14-cv-00074
Plaintiff,	)	
	)	
v.	)	
	)	
IRENE BAILEY,	)	
	)	
Defendant.	)	
_____	)	

**UNITED STATES' MOTION FOR DEFAULT JUDGMENT**

Plaintiff, the United States of America, moves this Court for an entry of default judgment under Fed. R. Civ. P. 55(b) in favor of the United States and against Irene Bailey for federal income taxes, interest, and penalties for tax years 2002 through 2005 and 2008 in the total amount of \$184,205.66 as of October 20, 2014, plus interest pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. § 6621(a)(2) after that date until the full amount is paid.

In support of this motion, the United States is submitting a memorandum of law, the Declaration of Katherine M. Reinhart, the Declaration of Jeffrey Zoellner, a proposed order granting this motion, and a proposed judgment.

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Wherefore, it is prayed that this motion be granted.

Date: January 9, 2015

TIMOTHY J. HEAPHY  
United States Attorney

DAVID A. HUBBERT  
Deputy Assistant Attorney General

/s/ Katherine M. Reinhart  
KATHERINE M. REINHART  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
202-307-6528 (v)  
202-514-6866 (f)  
Katherine.Reinhart@usdoj.gov

CERTIFICATE OF SERVICE

I certify that on January 9, 2015, I filed the foregoing *United States' Motion for Default Judgment, Memorandum of Law in Support, Declaration of Katherine Reinhart, Declaration of Jeffrey Zoellner*, proposed *Order*, and proposed *Judgment* with the Clerk of Court using the CM/ECF system, and a copy was sent via first class mail to the following:

Irene Bailey  
P.O. Box 602  
Pounding Mill, Virginia 24637

/s/ Katherine M. Reinhart  
KATHERINE M. REINHART